

FYE 2009 Review - Annual Financial Report

School District: Breckinridge County

Audit Firm Name:

Date: 12/14/2009

1st Audit Reviewer: Kem Delaney-Ellis

2nd Audit Reviewer:

Date Generated: January 11, 2010 9:36:02 AM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	4,931,922.38	4,998,261.33	-66,338.95	5,002,608.00	-4,346.67	
Revenue (State) - 3900 (On-Behalf Payments)	2,577,278.01	3,713,364.49	-1,136,086.48	0.00	3,713,364.49	
Revenue (State) - 3XXX (Not 3900)	11,432,786.38	11,488,632.77	-55,846.39	15,145,913.00	-3,657,280.23	
Revenue (Federal) - 4XXX	5,135.03	9,012.46	-3,877.43	9,012.00	0.46	
Total Revenues	18,947,121.80	20,209,271.05	-1,262,149.25	20,157,533.00	51,738.05	The difference is 3131 Local Miscellaneous Reimbursements for the sum of \$56,084.67
Expenditures-Not including Transfers Out or On Behalf	16,134,120.59	17,272,130.53	-1,138,009.94	19,737,283.00	-2,465,152.47	
Expenditures-On Behalf	2,578,801.04	3,714,887.52	-1,136,086.48	0.00	3,714,887.52	
Total Expenditures	18,712,921.63	20,987,018.05	-2,274,096.42	19,737,283.00	1,249,735.05	The difference is Payment to bond refunding escrow agent for the sum of \$1,249,735 pg. 10
Excess (Deficiency) of Revenues Over Expenditures	234,200.17	-777,747.00	1,011,947.17	420,250.00	-1,197,997.00	
Other Financing Sources - Not Transfers In	0.00	1,250,000.00	-1,250,000.00	1,323,173.00	-73,173.00	Difference is Proceeds from sale of fixed assets
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	79,612.54	-79,612.54	79,613.00	-0.46	
Other Financing Uses - Not Transfers Out	135,631.28	1,385,366.55	-1,249,735.27	1,249,735.00	135,631.55	
Other Financing Uses - Transfers Out Only	256,296.80	278,408.72	-22,111.92	278,408.00	0.72	
Total Other Financing Sources, Uses and Transfers	-391,928.08	-334,162.73	-57,765.35	-125,357.00	-208,805.73	
Net Change in Fund Balance	-157,727.91	-1,111,909.73	954,181.82	294,893.00	-1,406,802.73	
Beginning Fund Balance - July 1	4,656,491.04	4,656,491.04	0.00	11,479,349.00	-6,822,857.96	The beginning fund balances for Fund 1 and Fund 2 in the AFR Transfers in and out which must balance to zero in total, did not. Management Letter page 61
Ending Balance - June 30	4,498,763.13	3,544,581.31	954,181.82	11,774,242.00	-8,229,660.69	
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	2,577,278.01	3,713,364.49	-1,136,086.48	3,713,364.00	0.49	Pg. 38
On-Behalf Expenditures by Fund	2,578,801.04	3,714,887.52	-1,136,086.48	3,713,364.00	1,523.52	unknown difference
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)

Revenue (Local) - 1XXX	216,706.53	213,006.52	3,700.01	213,007.00	-0.48
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX (not 3900)	768,149.96	768,149.96	0.00	768,150.00	-0.04
Revenue (Federal) – 4XXX	3,152,162.23	3,152,162.23	0.00	3,152,162.00	0.23
Total Revenues	4,137,018.72	4,133,318.71	3,700.01	4,133,319.00	-0.29
Expenditures-Not including Transfers Out and not 0280	4,390,484.07	4,390,484.07	0.00	4,390,485.00	-0.93
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Total Expenditures	4,390,484.07	4,390,484.07	0.00	4,390,485.00	-0.93
Excess (Deficiency) of Revenues Over Expenditures	-253,465.35	-257,165.36	3,700.01	-257,166.00	0.64
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	274,550.02	270,455.32	4,094.70	270,456.00	-0.68
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	79,612.54	-79,612.54	79,613.00	-0.46
Total Other Financing Sources, Uses and Transfers	274,550.02	190,842.78	83,707.24	190,843.00	-0.22
Net Change in Fund Balance	21,084.67	-66,322.58	87,407.25	-66,323.00	0.42
Beginning Fund Balance - July 1	0.00	0.00	0.00	79,895.00	-79,895.00 AFR did not report a beginning fund balance.
Ending Balance - June 30	21,084.67	-66,322.58	87,407.25	13,572.00	-79,894.58
On-Behalf Payments Comparison - Fund 2					
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	2,085.83	2,085.83	0.00	2,086.00	-0.17
Revenue (State) – 3XXX	243,470.00	243,470.00	0.00	243,470.00	0.00
Total Revenues	245,555.83	245,555.83	0.00	245,556.00	-0.17
Expenditures-Not including Transfers Out	138,130.89	138,130.89	0.00	138,131.00	-0.11
Total Expenditures	138,130.89	138,130.89	0.00	138,131.00	-0.11
Excess (Deficiency) of Revenues Over Expenditures	107,424.94	107,424.94	0.00	107,425.00	-0.06
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	107,424.94	107,424.94	0.00	107,425.00	-0.06
Beginning Fund Balance - July 1	177,185.32	177,185.32	0.00	177,185.00	0.32
Ending Balance - June 30	284,610.26	284,610.26	0.00	284,610.00	0.26

Fund 320 (Building) (320)

Revenue (Local) - 1XXX	444,726.47	444,726.47	0.00	444,727.00	-0.53
Revenue (State) – 3XXX	424,074.00	424,074.00	0.00	424,074.00	0.00
Total Revenues	868,800.47	868,800.47	0.00	868,801.00	-0.53
Expenditures-Not including Transfers Out	718,252.95	718,252.95	0.00	718,253.00	-0.05
Total Expenditures	718,252.95	718,252.95	0.00	718,253.00	-0.05
Excess (Deficiency) of Revenues Over Expenditures	150,547.52	150,547.52	0.00	150,548.00	-0.48
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	150,547.52	150,547.52	0.00	150,548.00	-0.48
Beginning Fund Balance - July 1	95,458.43	95,458.43	0.00	95,458.00	0.43
Ending Balance - June 30	246,005.95	246,005.95	0.00	246,006.00	-0.05

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	7,134.59	55,634.59	-48,500.00	55,634.00	0.59
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	7,134.59	55,634.59	-48,500.00	55,634.00	0.59
Expenditures-Not including Transfers Out	1,790,245.98	1,807,256.18	-17,010.20	1,807,256.00	0.18
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	1,790,245.98	1,807,256.18	-17,010.20	1,807,256.00	0.18
Excess (Deficiency) of Revenues Over Expenditures	-1,783,111.39	-1,751,621.59	-31,489.80	-1,751,622.00	0.41
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	6,635.88	6,635.88	0.00	6,636.00	-0.12
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	31,489.80	-31,489.80	31,490.00	-0.20
Total Other Financing Sources, Uses and Transfers	6,635.88	-24,853.92	31,489.80	-24,854.00	0.08
Net Change in Fund Balance	-1,776,475.51	-1,776,475.51	0.00	-1,776,476.00	0.49
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,776,672.00	-1,776,672.00 AFR did not report a beginning fund balance.
Ending Balance - June 30	-1,776,475.51	-1,776,475.51	0.00	196.00	-1,776,671.51
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00
Fund 400 - Debt Service Fund					
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00

Fund 410 - Debt Service Fund - SFCC

Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
Total Governmental Funds					
Total Revenues - Governmental Funds	24,205,631.41	25,512,580.65	-1,306,949.24	25,460,843.00	51,737.65
Total Expenditures - Governmental Funds	25,750,035.52	28,041,142.14	-2,291,106.62	26,791,408.00	1,249,734.14
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,544,404.11	-2,528,561.49	984,157.38	-1,330,565.00	-1,197,996.49
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-110,742.18	-168,173.87	57,431.69	40,632.00	-208,805.87
Net Change in Fund Balance - Governmental Funds	-1,655,146.29	-2,696,735.36	1,041,589.07	-1,289,933.00	-1,406,802.36
Beginning Fund Balance - July 1 - Governmental Funds	4,929,134.79	4,929,134.79	0.00	13,608,559.00	-8,679,424.21
Ending Fund Balance - June 30 - Governmental Funds	3,273,988.50	2,232,399.43	1,041,589.07	12,318,626.00	-10,086,226.57
Food Service - Funds 51 and 81 (510) (810)					

Pg. 61

Operating Revenue - Not Interest Income (Local) - 1XXX	465,632.07	465,632.07	0.00	465,633.00	-0.93
Total Operating Revenues	465,632.07	465,632.07	0.00	465,633.00	-0.93
Expenditures-Not including Transfers Out or On-behalf	1,465,956.53	1,572,806.66	-106,850.13	1,601,450.00	-28,643.34
Expenditures-On Behalf	130,757.08	92,774.78	37,982.30	0.00	92,774.78 The difference is onbehalf payments.
Expenditures - Depreciation Only (Fund 81)	40,767.63	40,767.63	0.00	40,768.00	-0.37
Total Operating Expenses	1,637,481.24	1,706,349.07	-68,867.83	1,642,218.00	64,131.07 o.k.
Operating Income (Loss)	-1,171,849.17	-1,240,717.00	68,867.83	-1,176,585.00	-64,132.00
Non-Operating Revenue - Interest Income Only (Local) - 1510	4,315.69	4,315.69	0.00	4,317.00	-1.31
Revenue (State) – 3XXX	17,834.00	17,834.00	0.00	110,609.00	-92,775.00 o.k.
Revenue (State) - 3900 (On-Behalf Payments)	130,757.08	92,774.78	37,982.30	0.00	92,774.78
Donated Commodities – 4550	0.00	102,678.00	-102,678.00	102,678.00	0.00
Revenue (Federal) - 4XXX, not 4550	1,022,044.00	1,022,044.00	0.00	1,022,044.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	1,174,950.77	1,239,646.47	-64,695.70	1,239,648.00	-1.53
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	32,806.00	-32,806.00 Program Error did not pick up object code 0900 Other uses of funds for the sum of \$31,489.80
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	32,806.00	-32,806.00
Change in Net Assets	3,101.60	-1,070.53	4,172.13	95,869.00	-96,939.53
Beginning Net Assets - July 1	393,968.09	393,968.09	0.00	393,968.00	0.09 Fund 51; P. 12
Beginning Net Assets - July 1	0.00	0.00	0.00	235,810.00	-235,810.00 Fund 81 - Not reported on the AFR
Fund 51 and 81 Ending Net Assets - June 30	397,069.69	392,897.56	4,172.13	725,647.00	-332,749.44

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	465,632.07	465,632.07	0.00	465,633.00	-0.93
Total Operating Expenses - Proprietary Funds	1,637,481.24	1,706,349.07	-68,867.83	1,642,218.00	64,131.07
Operating Income (Loss) - Proprietary Funds	-1,171,849.17	-1,240,717.00	68,867.83	-1,176,585.00	-64,132.00
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,174,950.77	1,239,646.47	-64,695.70	1,239,648.00	-1.53
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	32,806.00	-32,806.00
Net Income (Loss) - Proprietary Funds	3,101.60	-1,070.53	4,172.13	95,869.00	-96,939.53
Net Assets, July 1, 2008 - Proprietary Funds	393,968.09	393,968.09	0.00	629,778.00	-235,809.91
Net Assets, June 30, 2009 - Proprietary Funds	397,069.69	392,897.56	4,172.13	725,647.00	-332,749.44
Fiscal Agent Funds - Fund 6X					
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Trust and Agency Funds - Fund 7XXX

Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Fiduciary Funds					
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Fund 51 On-Behalf Payments Comparison					
Fund 51 - On-Behalf Revenues	130,757.08	92,774.78	37,982.30	0.00	92,774.78 Included in Onbehalf payments
Fund 51 - On-Behalf Expenditures	130,757.08	92,774.78	37,982.30	0.00	92,774.78
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (0740)					
Depreciation Expense - Fund 8	1,613,032.84	1,618,630.84	-5,598.00	1,618,630.84	0.00
Depreciation Expense - Fund 81	40,767.63	40,767.63	0.00	40,768.00	-0.37
On-Behalf Payments Comparison - Total All Funds					
On-Behalf Payments (AFR - KDE Web)	2,708,035.09	3,806,139.27	-1,098,104.18	3,806,139.00	0.27
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00
On-Behalf Payments (Audit - KDE Web)	-2,708,035.09	-3,806,139.27	1,098,104.18	-3,806,139.00	-0.27
Government Assets - Fund 8					
Additions	-3,080.59	-36,307.11	33,226.52	0.00	-36,307.11 Program Error
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	-3,080.59	-36,307.11	33,226.52	0.00	-36,307.11
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-3,080.59	-36,307.11	33,226.52	0.00	-36,307.11
Food Service Assets - Fund 81					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Day Care Assets - Fund 82

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education Assets - Fund 84

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Fund Assets - Fund 8X

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Fixed Assets

Total Additions - Fixed Assets	-3,080.59	-36,307.11	33,226.52	0.00	-36,307.11 Program Error
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Change in Total Fixed Assets	-3,080.59	-36,307.11	33,226.52	0.00	-36,307.11
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	-3,080.59	-36,307.11	33,226.52	0.00	-36,307.11